

**RCG-18 Charitable Game Tax Return**

(You must complete all pages of this form.)

Sequence no. \_\_\_\_\_

Do not write above this line.

**Read this information first**

This return with payment for any tax due must be postmarked no later than 30 days after the date of your charitable game event. If you conduct charitable game events on two or more consecutive days, you must file this return and pay any tax due no later than 30 days after the date of your **last** event. Be sure to attach Form RCG-32, Charitable Game Event Workers' Attendance List, to this return.

"Gross proceeds" is all money received

- from the sale of chips, scrip, or other form of play money,
- from the **fee or donation charged for admission or entry into** your charitable game event, and
- for hosting a charitable game event.

If food and beverages are included in the admission fee, you must pay tax on the entire admission fee.

You owe a **late-filing penalty** if you do not file a processable return by the due date, a **late-payment penalty** if you do not pay the tax you owe by the date the tax is due, and a **bad check penalty** if your remittance is not honored by your financial institution. Interest is calculated on tax from the day after the original due date of your return through the date you pay the tax. We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Uniform Penalties and Interest. To receive a copy of this publication, visit our Web site at **www.revenue.state.il.us** or call us at 1 800 356-6302.

In addition to imposing penalties and interest, we may revoke your charitable game license.

**Step 1: Identify your organization**

Name: \_\_\_\_\_

Charitable game license number: **CG -** \_\_\_\_\_Mailing address: \_\_\_\_\_  
Number and streetIs this an amended return? ☐ yes ☐ no

City \_\_\_\_\_

State \_\_\_\_\_

ZIP \_\_\_\_\_

**Step 2: Figure your tax**

- 1 - 4** You must complete Line 1. Complete Lines 2, 3, and 4 only if you conducted charitable games on two or more **consecutive** days. If you conducted more than one event, but **not** on consecutive days, you must file a separate tax return for each event. Write the exact date of each event and the gross proceeds from each event.

Date of event

Gross proceeds (receipts)

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Month Day Year**1** \_\_\_\_\_\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Month Day Year**2** \_\_\_\_\_\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Month Day Year**3** \_\_\_\_\_\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Month Day Year**4** \_\_\_\_\_

- 5** Add Lines 1, 2, 3, and 4. This is the total gross proceeds.

**5** \_\_\_\_\_

- 6** Multiply Line 5 by 3% (.03). This is the charitable game tax due.

**6** \_\_\_\_\_

- 7** If you have a credit you wish to apply toward your tax, write the amount of your credit on Line 7. (For each credit memorandum, write the credit memorandum number and amount of credit on the lines provided. Attach the original credit memorandum to your return. We will **not** accept photocopies.)

Credit number \_\_\_\_\_

Credit amount \_\_\_\_\_

**7** \_\_\_\_\_

- 8** Subtract Line 7 from Line 6. Please pay this amount.

**8** \_\_\_\_\_**Make your check payable to "Illinois Department of Revenue."**

### Step 3: Figure the net proceeds from your events

#### Gross proceeds

- 1 Write the gross proceeds from Step 2, Line 1 (*i.e.*, Event 1). 1 \_\_\_\_\_|\_\_\_\_\_  
2 Write the gross proceeds from Step 2, Line 2 (*i.e.*, Event 2). 2 \_\_\_\_\_|\_\_\_\_\_  
3 Write the gross proceeds from Step 2, Line 3 (*i.e.*, Event 3). 3 \_\_\_\_\_|\_\_\_\_\_  
4 Write the gross proceeds from Step 2, Line 4 (*i.e.*, Event 4). 4 \_\_\_\_\_|\_\_\_\_\_  
5 Add Lines 1 through 4. This is the total gross proceeds.  
This amount must equal the amount on Step 2, Line 5. 5 \_\_\_\_\_|\_\_\_\_\_

#### Costs

- 6 Write the player cash winnings from Event 1. 6 \_\_\_\_\_|\_\_\_\_\_  
7 Write the player cash winnings from Event 2. 7 \_\_\_\_\_|\_\_\_\_\_  
8 Write the player cash winnings from Event 3. 8 \_\_\_\_\_|\_\_\_\_\_  
9 Write the player cash winnings from Event 4. 9 \_\_\_\_\_|\_\_\_\_\_  
10 Add Lines 6 through 9. This is the total player winnings paid in cash. 10 \_\_\_\_\_|\_\_\_\_\_  
  
11 Write the facility lease amount from Event 1. 11 \_\_\_\_\_|\_\_\_\_\_  
12 Write the facility lease amount from Event 2. 12 \_\_\_\_\_|\_\_\_\_\_  
13 Write the facility lease amount from Event 3. 13 \_\_\_\_\_|\_\_\_\_\_  
14 Write the facility lease amount from Event 4. 14 \_\_\_\_\_|\_\_\_\_\_  
15 Add Lines 11 through 14. This is the total facility lease amount. 15 \_\_\_\_\_|\_\_\_\_\_  
  
16 Write the equipment rental amount from Event 1. 16 \_\_\_\_\_|\_\_\_\_\_  
17 Write the equipment rental amount from Event 2. 17 \_\_\_\_\_|\_\_\_\_\_  
18 Write the equipment rental amount from Event 3. 18 \_\_\_\_\_|\_\_\_\_\_  
19 Write the equipment rental amount from Event 4. 19 \_\_\_\_\_|\_\_\_\_\_  
20 Add Lines 16 through 19.  
This is the total amount paid for equipment rental. 20 \_\_\_\_\_|\_\_\_\_\_  
  
21 Write any miscellaneous costs from Event 1. 21 \_\_\_\_\_|\_\_\_\_\_  
Description Amount  
\_\_\_\_\_|\_\_\_\_\_  
\_\_\_\_\_|\_\_\_\_\_  
\_\_\_\_\_|\_\_\_\_\_  
  
22 Write any miscellaneous costs from Event 2. 22 \_\_\_\_\_|\_\_\_\_\_  
Description Amount  
\_\_\_\_\_|\_\_\_\_\_  
\_\_\_\_\_|\_\_\_\_\_  
\_\_\_\_\_|\_\_\_\_\_  
  
23 Write any miscellaneous costs from Event 3. 23 \_\_\_\_\_|\_\_\_\_\_  
Description Amount  
\_\_\_\_\_|\_\_\_\_\_  
\_\_\_\_\_|\_\_\_\_\_  
\_\_\_\_\_|\_\_\_\_\_  
  
24 Write any miscellaneous costs from Event 4. 24 \_\_\_\_\_|\_\_\_\_\_  
Description Amount  
\_\_\_\_\_|\_\_\_\_\_  
\_\_\_\_\_|\_\_\_\_\_  
\_\_\_\_\_|\_\_\_\_\_  
  
25 Add Lines 21 through 24. This is the total miscellaneous cost. 25 \_\_\_\_\_|\_\_\_\_\_  
26 Add Lines 10, 15, 20, and 25. This is the total cost. 26 \_\_\_\_\_|\_\_\_\_\_

#### Net proceeds

- 27 Subtract Line 26 from Line 5. This is the net proceeds from your events. 27 \_\_\_\_\_|\_\_\_\_\_

## Step 4: Complete the following information

- 1 For each event, write the charitable game provider's license number issued to the facility where you held the event and the charitable game supplier's license number issued to the entity from which you purchased or leased charitable game equipment or supplies.

Event 1	CP - _____	CS - _____
Event 2	CP - _____	CS - _____
Event 3	CP - _____	CS - _____
Event 4	CP - _____	CS - _____

- 2 Write next to each game the number of stations you operated.

_____ Bang	_____ Gin rummy
_____ Beat the dealer	_____ Hold-em poker
_____ Big six	_____ Keno
_____ Blackjack	_____ Merchandise wheel
_____ Chuck-a-luck	_____ Poker
_____ Craps	_____ Pull tabs
_____ Five-card stud poker	_____ Roulette

- 3 How many people received chips at your event?

\_\_\_\_\_

- 4 Did you charge admission or receive any other payment for entry onto the premises where the charitable game event was held?

☐ yes ☐ no

If you answer "yes," how many people paid admission, and what was the amount of the charge?

Number of paid admissions \_\_\_\_\_

Charge per admission \$ \_\_\_\_\_

- 5 List every noncash prize awarded at your event and the amount you paid for each prize. If the prize was donated, write the donor's name. Attach additional sheets if necessary.

Prize \_\_\_\_\_ Amount paid \$ \_\_\_\_\_  
Donor's name \_\_\_\_\_

Prize \_\_\_\_\_ Amount paid \$ \_\_\_\_\_  
Donor's name \_\_\_\_\_

Prize \_\_\_\_\_ Amount paid \$ \_\_\_\_\_  
Donor's name \_\_\_\_\_

Prize \_\_\_\_\_ Amount paid \$ \_\_\_\_\_  
Donor's name \_\_\_\_\_

- 6 Did you hire anyone to provide security at the events?

☐ yes ☐ no

If "yes," write the names of all individuals and the amount you paid to each. Attach additional sheets if necessary.

Name \_\_\_\_\_  
Amount paid \$ \_\_\_\_\_

Name \_\_\_\_\_  
Amount paid \$ \_\_\_\_\_

Name \_\_\_\_\_  
Amount paid \$ \_\_\_\_\_

Name \_\_\_\_\_  
Amount paid \$ \_\_\_\_\_

## Step 5: Sign below

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

\_\_\_\_\_  
Officer's signature

(\_\_\_\_\_) \_\_\_\_\_  
Phone

\_\_\_\_\_  
Date

\_\_\_\_\_  
Paid tax preparer's signature

(\_\_\_\_\_) \_\_\_\_\_  
Phone

\_\_\_\_\_  
Date



Include your payment for the amount written on **Step 2, Line 8.**

### Mail this return and your payment to:

CHARITABLE GAME TAX  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19019  
SPRINGFIELD IL 62794-9019

If you have questions about

- Steps 1 and 2 of this return, call 217 524-5407
- Steps 3 and 4 of this return, call 217 524-4164
- your charitable game license, call 217 524-4164 weekdays between 8:00 a.m. and 4:30 p.m.



